

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph J. Kosman
DOCKET NO.: 06-20613.001-R-1
PARCEL NO.: 25-30-407-079-0000

The parties of record before the Property Tax Appeal Board are Joseph J. Kosman, the appellant; and the Cook County Board of Review.

The subject property is a vacant parcel containing 6,250 square feet of land area. The property is located in Calumet Township, Calumet Park, Cook County.

The appellant contends the subject lot has been improperly classified as a Class 1-00 vacant lot under the Cook County Real Property Assessment Classification Ordinance and assessed at 22% of market value. He contends the subject parcel is vacant and adjacent to his residence and should be classified as class 2-41 vacant land under common ownership with adjacent residence under the classification ordinance and assessed at 16% of market value. The appellant also submitted assessment information on one comparable that is situated similar to the subject property that is classified as a 2-41 property. The appellant submitted a copy of the decision issued by the board of review establishing a total assessment of \$6,531. Based on this evidence the appellant requested the subject's assessment be reduced to \$4,750.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	4,750
IMPR.:	\$	0
TOTAL:	\$	4,750

Subject only to the State multiplier as applicable.

the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the assessment of the subject property is excessive because the property has been misclassified as a Class 1-00 vacant parcel and assessed at 22% of market value. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted assessment information disclosing the subject parcel is vacant and located adjacent to his residence. The appellant provided assessment data disclosing that the subject is classified as a Class 1-00 property assessed at 22% of market value. The appellant also provided assessment information on one comparable disclosing a similarly situated parcel located in the same neighborhood as the subject is classified as a Class 2-41 property and assessed at 16% of market value. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for

filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.